



Quarterly Summary of Federal, State, and Local Tax Revenue

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Tax collections of Federal, State, and local governments totaled \$1,147.3 billion during the 12 months ending March 1991, an increase of 2.6 percent from the amount collected during the 12 months ending March 1990. Federal tax collections were \$639.1 billion, up 1.9 percent during this period. State tax collections totaled \$307.1 billion, up 3.5 percent this period, and local government taxes amounted to \$201.1 billion, an increase of 3.7 percent. Table A and figure 1 provide a summary by type of tax for the 12 month periods ending March 1991 and March 1990.

During the first quarter of calendar year 1991, collections of Federal, State, and local taxes amounted to \$256.7 billion. Compared to the corresponding quarter of 1990, this is a decrease of \$1.5 billion or 0.6 percent.

National totals, Federal, State, and local are shown in table 1. Federal government amounts are shown in table 2, and State and local government amounts are in table 3.

Table 4 reports local collections of property taxes for selected local areas. It should be noted that the amounts shown in table 4 are not limited to locally imposed

property taxes, but are intended to include any amounts of State-imposed property taxes collected on behalf of the State by local government offices. Such an arrangement applies in at least 22 States.

Table 5 contains State-by-State detail on State tax collections in total and for seven major tax categories.

CONCEPTS AND TERMINOLOGY

In this report the concept of "taxes" is comprised of all compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue. Outside the scope of this report, accordingly, are collections for the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia and for social insurance taxes (social security, disability insurance, civil service retirement, etc.) imposed by the Federal Government. During the first quarter of 1991 these Federal "taxes" amounted to \$102.0 billion. (See appendix B.) Included, however, are all receipts

Figure 1.

Twelve-Month Federal, State, and Local Tax Collections: March 1991 and 1990

(Billions of dollars)

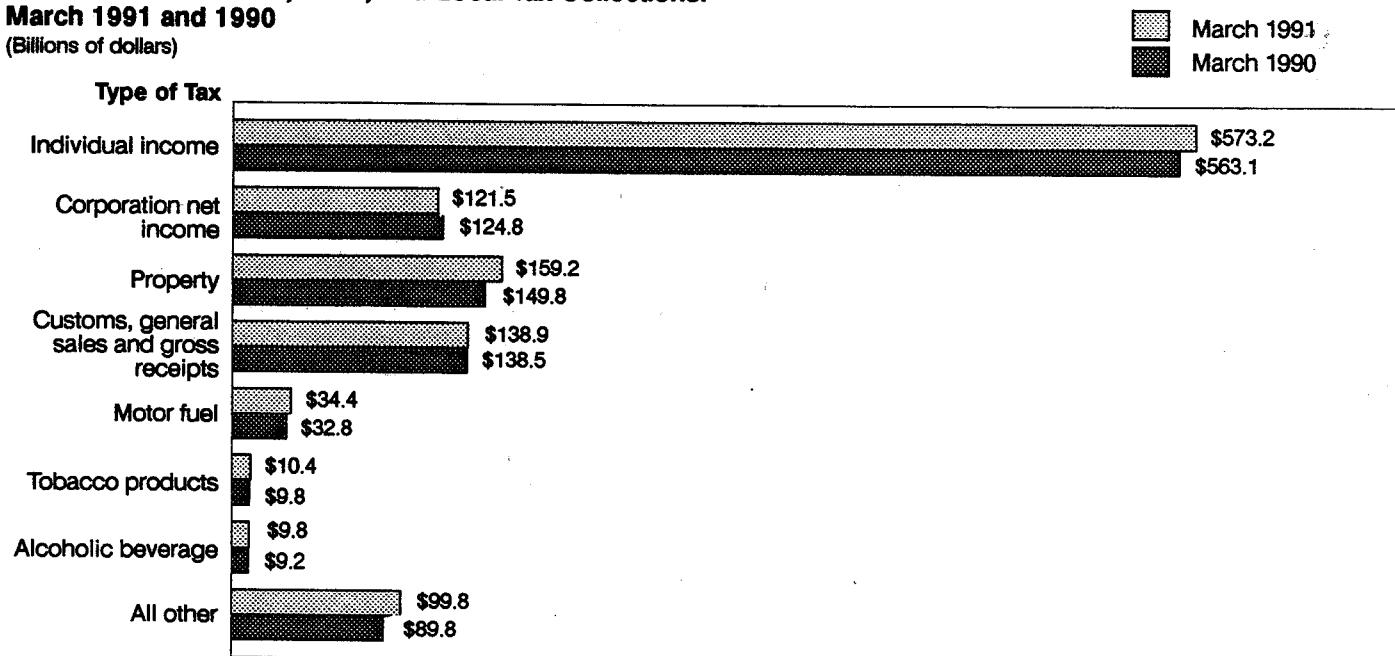


Table A. Twelve-Month Federal, State, and Local Tax Collections: March 1991 and 1990

(Because of rounding, detail may not add to totals)

Type of tax	Amount, 12 months ending March-- (million dollars)		Percent change
	1991	1990	
Total	\$1,147,300	\$1,117,805	2.6
Individual income	573,224	563,089	1.8
Corporation net income	121,532	124,847	-2.7
Property	159,224	149,786	6.3
Customs, general sales and gross receipts	138,894	138,469	0.3
Motor fuel	34,392	32,756	5.0
Tobacco product sales	10,389	9,846	5.5
Alcoholic beverage sales	9,799	9,179	6.8
All other	99,846	89,833	11.1

from licenses and compulsory fees, including those that are imposed for regulatory purposes as well as those designed to provide revenue.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report is suggested by their headings; explicit definitions appear in annual reports on government finances.¹ A major portion of the residual heading "All other taxes" includes selective sales taxes, such as those on public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 96 percent of the collection amounts summarized in table 3. The remaining 4 percent (making up 10 percent of the local government total, and representing about two-fifths of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Bureau of the Census surveys of local government finances.

¹More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports *State Government Tax Collections: 1990* and *State Government Finances in 1989*. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, *Government Finances: 1988-89*.

Most of the data in this report were gathered by mail canvass of appropriate State offices. In some instances data were compiled by trained representatives of the Bureau of the Census from official State records. The Federal data were obtained from the Quarterly Excise Tax Report and the Treasury Bulletin (monthly).

Data are subject to possible inaccuracies in classification, response, and processing. Every effort is made to keep such errors to a minimum through care in examining, editing, and tabulating the data.

Beginning with the third quarter of 1988, property tax collections as shown in table 3 are estimated based upon information from a revised stratified sample panel containing 530 counties or county-type areas which are served altogether by approximately 5,900 local tax collecting agencies. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from 65 percent of them. Sampling variation was calculated for the property tax data developed from a universe canvass of all governments conducted as part of the 1982 Census of Governments. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than ± 1 percent from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of less than 2 percent.

ACKNOWLEDGMENT

Appreciation is extended to the numerous Federal, State, and local officials who supplied basic data needed for the preparation of this report.

For further information concerning these data, contact Gerard Keffer, Governments Division, Bureau of the Census, Washington, DC 20233 (301/763-5356).

Table 1. National Totals of Federal, State, and Local Tax Revenue, by Level of Government and by Type of Tax: First Quarter 1991 and Prior Periods

(Million dollars. Because of rounding, detail may not add to total)

Period	Total	Level of tax-imposing government		Type of tax							
		Federal	State and local	Individual income	Corporation net income	Property	General sales, gross receipts, and customs	Motor fuels	Tobacco product sales	Alcoholic beverage sales	All other
QUARTER											
1991											
1st quarter	256,735	125,823	130,912	117,405	24,102	42,961	35,018	8,454	2,496	2,441	23,858
1990											
4th quarter	289,465	156,703	132,762	138,457	29,739	50,733	33,945	9,149	2,687	2,650	22,105
3rd quarter	272,144	155,800	116,344	140,738	26,058	34,500	34,724	8,699	2,725	2,184	22,516
2nd quarter	328,956	200,774	128,182	176,624	41,633	31,030	35,207	8,090	2,481	2,524	31,367
1st quarter	258,235	130,656	127,579	124,487	22,473	40,376	35,826	8,209	2,311	2,095	22,458
1989											
4th quarter	271,570	145,471	126,099	130,390	26,704	47,759	33,287	8,308	2,568	2,482	20,072
3rd quarter	262,338	150,917	111,421	134,324	29,210	33,000	33,032	8,277	2,400	2,266	19,829
2nd quarter	325,662	200,149	125,513	173,888	46,460	28,651	36,324	7,962	2,567	2,336	27,474
1st quarter	240,505	121,601	118,904	115,175	22,683	36,748	32,815	8,252	2,119	2,124	20,589
1988											
4th quarter	261,054	143,186	117,868	122,615	30,932	42,349	32,091	8,707	2,553	2,497	19,310
3rd quarter	243,136	141,943	101,193	119,974	28,639	28,823	31,267	8,327	2,193	2,698	21,215
2nd quarter	279,542	168,310	111,232	142,802	40,425	25,899	32,080	7,588	2,566	2,237	25,945
1st quarter	230,774	121,364	109,410	112,581	23,011	33,011	30,594	7,285	2,276	2,027	19,989
1987											
4th quarter	244,225	130,983	113,242	115,311	26,180	41,826	29,707	7,527	2,508	2,226	18,940
3rd quarter	233,502	139,294	94,208	118,370	29,194	26,392	28,423	7,490	2,756	2,575	18,302
2nd quarter	267,750	162,845	104,905	146,956	31,622	23,913	29,462	7,073	2,426	2,332	23,966
1st quarter	217,026	115,891	101,135	103,955	23,202	31,172	27,228	6,726	2,301	2,425	20,017
1986											
4th quarter	227,159	121,370	105,789	108,207	23,080	39,753	26,701	7,008	2,286	2,230	17,896
3rd quarter	212,949	125,246	87,703	112,444	20,277	25,033	26,538	6,883	2,595	2,211	16,968
2nd quarter	223,086	127,058	96,028	112,377	27,680	23,286	26,967	6,958	2,378	2,420	21,020
1st quarter	200,387	106,444	93,943	98,166	16,606	28,455	26,213	6,455	2,340	2,335	19,817
12 MONTHS ENDING											
March 1991	1,147,300	639,100	508,200	573,224	121,532	159,224	138,894	34,392	10,389	9,799	99,846
December 1990	1,148,800	643,933	504,867	580,306	119,903	156,639	139,702	34,147	10,204	9,453	98,446
September 1990	1,130,905	632,701	498,204	572,239	116,868	153,665	139,044	33,306	10,085	9,285	96,413
June 1990	1,121,099	627,818	493,281	565,825	120,020	152,165	137,352	32,884	9,760	9,367	93,726
March 1990	1,117,805	627,193	490,612	563,089	124,847	149,786	138,469	32,756	9,846	9,179	89,833
December 1989	1,100,075	618,138	481,937	553,777	125,057	146,158	135,458	32,799	9,654	9,208	87,964
September 1989	1,089,599	615,853	473,706	546,002	129,285	140,748	134,262	33,198	9,639	9,223	87,202
June 1989	1,070,357	606,879	463,478	531,652	128,714	136,571	132,497	33,248	9,432	9,655	88,588
March 1989	1,024,237	575,040	449,197	500,566	122,679	133,819	128,253	32,874	9,431	9,556	87,059
December 1988	1,014,506	574,803	439,703	497,972	123,007	130,082	126,032	31,907	9,588	9,459	86,459
September 1988	997,677	562,600	435,077	490,668	118,255	129,559	123,648	30,727	9,543	9,188	86,089
June 1988	988,043	559,951	428,092	489,064	118,810	127,128	120,804	29,890	10,106	9,065	83,176
March 1988	976,251	554,486	421,765	493,218	110,007	125,142	118,186	29,375	9,966	9,160	81,197
December 1987	962,503	549,013	413,490	484,592	110,198	123,303	114,820	28,816	9,991	9,558	81,225
September 1987	945,437	539,400	406,037	477,488	107,098	121,230	111,814	28,295	9,769	9,562	80,181
June 1987	924,884	525,352	399,532	471,562	98,181	119,871	109,929	27,688	9,608	9,198	78,847
March 1987	880,220	489,565	390,655	436,983	94,239	119,244	107,434	27,573	9,560	9,286	75,901
December 1986	863,581	480,118	383,463	431,194	87,643	116,527	106,419	27,302	9,599	9,196	75,701
September 1986	847,623	471,898	375,725	423,955	83,432	113,324	105,135	26,496	9,318	8,926	77,037
June 1986	833,572	462,171	371,401	415,387	81,067	112,156	102,929	26,016	9,126	9,140	77,751
March 1986	828,468	462,162	366,306	413,068	80,942	110,460	100,925	25,536	8,825	8,812	79,900

Note: Property tax data for the period September 1988 to December 1990 have been revised to reflect corrections submitted by survey participants. This has resulted in changes to the totals previously published quarters.

Table 2. Federal Government Tax Revenue, by Type of Tax: First Quarter 1991 and Prior Periods

(Million dollars. Because of rounding, detail may not add to total)

Period	Total	Individual income	Corporation net income	Custom duties ¹	Motor fuels	Tobacco product sales	Alcoholic beverages ²	Public utilities	Other selective sales or gross receipts	Death and gift	All other
QUARTER											
1991											
1st quarter.....	125,823	90,099	19,131	3,835	⁴ 3,366	1,104	1,535	⁴ 1,688	⁴ 1,786	2,542	⁴ 757
1990											
4th quarter.....	156,703	114,318	25,431	4,189	3,775	1,096	1,741	1,905	683	2,651	914
3rd quarter.....	155,800	116,388	21,009	4,434	3,455	1,194	1,290	1,744	1,711	2,682	1,893
2nd quarter.....	200,774	145,481	33,501	4,060	2,929	980	1,617	1,531	3,683	4,204	2,788
1st quarter.....	130,656	98,048	17,004	4,093	3,303	946	1,225	1,497	1,068	2,237	1,235
1989											
4th quarter.....	145,471	107,325	21,993	4,236	3,408	1,148	1,621	1,704	1,072	2,378	586
3rd quarter.....	150,917	111,341	24,121	3,835	3,332	973	1,429	1,593	1,397	2,073	823
2nd quarter.....	200,149	143,745	37,185	4,270	3,022	1,164	1,445	1,578	³ 2,300	2,676	2,764
1st quarter.....	121,601	89,823	16,589	4,140	3,897	³ 864	1,295	1,749	³ 452	1,908	³ 884
1988											
4th quarter.....	143,186	100,781	25,396	4,205	4,121	1,289	1,641	1,470	1,066	2,088	1,129
3rd quarter.....	141,943	99,374	23,628	4,431	3,679	964	1,890	1,506	2,412	1,967	2,092
2nd quarter.....	168,310	118,296	31,986	3,916	3,015	1,264	1,360	1,571	2,006	2,143	2,753
1st quarter.....	121,364	89,506	17,311	4,021	3,051	1,070	1,200	1,098	1,121	1,719	1,267
1987											
4th quarter.....	130,983	94,005	21,270	3,949	3,131	1,225	1,380	1,526	1,818	1,765	914
3rd quarter.....	139,294	98,571	24,429	4,092	3,066	1,500	1,688	1,337	951	1,845	1,815
2nd quarter.....	162,845	121,646	24,006	4,122	2,892	1,207	1,443	1,316	1,632	2,043	2,538
1st quarter.....	115,891	83,511	17,510	3,431	2,947	1,184	1,613	1,332	846	1,775	1,742
1986											
4th quarter.....	121,370	88,829	17,981	3,493	3,047	1,046	1,391	1,450	1,397	1,830	906
3rd quarter.....	125,246	94,327	15,897	3,835	2,819	1,379	1,387	1,261	1,129	1,819	1,393
2nd quarter.....	127,058	91,350	20,831	3,313	3,302	1,166	1,535	1,213	940	1,880	1,528
1st quarter.....	106,444	79,959	11,558	3,106	2,956	1,246	1,565	1,299	1,107	1,607	2,041
12 MONTHS ENDING											
March 1991.....	639,100	466,286	99,072	16,518	13,525	4,374	6,183	6,848	7,863	12,079	6,352
December 1990.....	643,933	474,235	96,945	16,776	13,462	4,216	5,873	6,677	7,145	11,774	6,830
September 1990.....	632,701	467,242	93,507	16,823	13,095	4,268	5,753	6,476	7,534	11,501	6,502
June 1990.....	627,818	462,195	96,619	16,224	12,972	4,047	5,892	6,325	7,220	10,892	5,432
March 1990.....	627,193	460,459	100,303	16,434	13,065	4,231	5,720	6,372	5,837	9,364	5,408
December 1989.....	618,138	452,234	99,888	16,481	13,659	4,149	5,790	6,624	5,221	9,035	5,057
September 1989.....	615,853	445,690	103,291	16,450	14,372	4,290	5,810	6,390	5,215	8,745	5,600
June 1989.....	606,879	433,723	102,798	17,046	14,719	4,281	6,271	6,303	6,230	8,639	6,869
March 1989.....	575,040	408,274	97,599	16,692	14,712	4,381	6,186	6,296	5,936	8,106	6,858
December 1988.....	574,803	407,957	98,321	16,573	13,866	4,587	6,091	5,645	6,605	7,917	7,241
September 1988.....	562,600	401,181	94,195	16,317	12,876	4,523	5,830	5,701	7,357	7,594	7,026
June 1988.....	559,951	400,378	94,996	15,978	12,263	5,059	5,628	5,532	5,896	7,472	6,749
March 1988.....	554,486	403,728	87,016	16,184	12,140	5,002	5,711	5,277	5,522	7,372	6,534
December 1987.....	549,013	397,733	87,215	15,594	12,036	5,116	6,124	5,511	5,247	7,428	7,009
September 1987.....	539,400	392,557	83,926	15,138	11,952	4,937	6,135	5,435	4,826	7,493	7,001
June 1987.....	525,352	388,313	75,394	14,881	11,705	4,816	5,834	5,359	5,004	7,467	6,579
March 1987.....	489,565	358,017	72,219	14,072	12,115	4,775	5,926	5,256	4,312	7,304	5,569
December 1986.....	480,118	354,465	66,267	13,747	12,124	4,837	5,878	5,223	4,573	7,136	5,868
September 1986.....	471,898	348,959	63,144	13,420	11,641	4,608	5,601	5,047	6,727	6,957	5,794
June 1986.....	462,171	341,228	61,166	12,824	11,572	4,469	5,823	5,013	8,351	6,810	4,915
March 1986.....	462,162	339,855	61,208	12,416	11,321	4,218	5,519	5,132	9,887	6,595	6,011

¹Actual U.S. Customs plus an estimated amount from Puerto Rico.²Excludes occupation taxes.³Reflects change in timing.⁴Estimated

Note: Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitations." The current quarter data are preliminary.

Table 3. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax: First Quarter 1991 and Prior Periods

(Million dollars. Because of rounding, detail may not add to total)

Period	Total	Level of tax-imposing government		Type of tax									
		State	Local	Individual income ¹	Corporation net income ¹	Property	General sales and gross receipts	Motor fuel sales	Tobacco product sales	Alcoholic beverage sales	Motor vehicle and operators' licenses	All other	
QUARTER													
1991													
1st quarter	130,912	77,048	53,864	27,306	4,971	42,961	31,183	5,088	1,392	906	3,134	13,971	
1990													
4th quarter	132,762	72,600	60,162	24,139	4,308	50,733	29,756	5,374	1,591	909	2,596	13,356	
3rd quarter	116,344	71,236	45,108	24,350	5,049	34,500	30,290	5,244	1,531	894	2,569	11,917	
2nd quarter	128,182	86,245	41,937	31,143	8,132	31,030	31,147	5,161	1,501	907	3,240	15,921	
1st quarter	127,579	76,153	51,426	26,439	5,469	40,376	31,733	4,906	1,365	870	2,948	13,473	
1989													
4th quarter	126,099	68,260	57,839	23,085	4,711	47,759	29,051	4,900	1,420	861	2,461	11,871	
3rd quarter	111,421	68,144	43,277	22,983	5,089	33,000	29,197	4,945	1,427	837	2,504	11,439	
2nd quarter	125,513	84,204	41,309	30,143	9,275	28,651	32,054	4,940	1,403	891	3,142	15,014	
1st quarter	118,904	71,862	47,042	25,352	6,094	36,748	28,675	4,355	1,255	829	2,806	12,790	
1988													
4th quarter	117,868	65,812	52,056	21,834	5,536	42,349	27,886	4,586	1,264	856	2,304	11,253	
3rd quarter	101,193	62,681	38,512	20,600	5,011	28,823	26,836	4,648	1,229	808	2,400	10,838	
2nd quarter	111,232	75,143	36,089	24,506	8,439	25,899	28,164	4,573	1,302	877	2,910	14,562	
1st quarter	109,410	65,947	43,463	23,075	5,700	33,011	26,573	4,234	1,206	827	2,632	12,152	
1987													
4th quarter	113,242	62,248	50,994	21,306	4,910	41,826	25,758	4,396	1,283	846	2,215	10,702	
3rd quarter	94,208	59,059	35,149	19,799	4,765	26,392	24,331	4,424	1,256	887	2,294	10,060	
2nd quarter	104,905	72,395	32,510	25,310	7,616	23,913	25,340	4,181	1,219	889	2,708	13,729	
1st quarter	101,135	62,234	38,901	20,444	5,692	31,172	23,797	3,779	1,117	812	2,489	11,833	
1986													
4th quarter	105,789	58,055	47,734	19,378	5,099	39,753	23,208	3,959	1,240	839	2,108	10,205	
3rd quarter	87,703	54,834	32,869	18,117	4,380	25,033	22,703	4,064	1,216	824	2,048	9,318	
2nd quarter	96,028	64,636	31,392	21,027	6,849	23,286	23,654	3,656	1,212	885	2,515	12,944	
1st quarter	93,943	57,248	36,695	18,207	5,048	28,455	23,107	3,499	1,094	770	2,325	11,438	
12 MONTHS ENDING													
March 1991	508,200	307,129	201,071	106,938	22,460	159,224	122,376	20,867	6,015	3,616	11,539	55,165	
December 1990	504,867	306,234	198,633	106,071	22,958	156,639	122,226	20,685	5,988	3,580	11,353	54,667	
September 1990	498,204	301,894	196,310	104,997	23,361	153,665	122,221	20,211	5,817	3,532	11,218	53,182	
June 1990	493,281	298,802	194,479	103,630	23,401	152,165	121,128	19,912	5,713	3,475	11,153	52,704	
March 1990	490,612	296,761	193,851	102,630	24,544	149,786	122,035	19,691	5,615	3,459	11,055	51,797	
December 1989	481,937	292,470	189,467	101,543	25,169	146,158	118,977	19,140	5,505	3,418	10,913	51,114	
September 1989	473,706	290,022	183,684	100,312	25,994	140,748	117,812	18,826	5,349	3,413	10,756	50,496	
June 1989	463,478	284,559	178,919	97,929	25,916	136,571	115,451	18,529	5,151	3,384	10,652	49,895	
March 1989	449,197	275,498	173,699	92,292	25,080	133,819	111,561	18,162	5,050	3,370	10,420	49,443	
December 1988	439,703	269,583	170,120	90,015	24,686	130,082	109,459	18,041	5,001	3,368	10,246	48,805	
September 1988	435,077	266,019	169,058	89,487	24,060	129,559	107,331	17,851	5,020	3,358	10,157	48,254	
June 1988	428,092	262,397	165,695	88,686	23,814	127,128	104,826	17,627	5,047	3,437	10,051	47,476	
March 1988	421,765	259,649	162,116	89,490	22,991	125,142	102,002	17,235	4,964	3,449	9,849	46,643	
December 1987	413,490	255,936	157,554	86,859	22,983	123,303	99,226	16,780	4,875	3,434	9,706	46,324	
September 1987	406,037	251,743	154,294	84,931	23,172	121,230	96,676	16,343	4,832	3,427	9,599	45,827	
June 1987	399,532	247,518	152,014	83,249	22,787	119,871	95,048	15,983	4,792	3,364	9,353	45,085	
March 1987	390,655	239,759	150,896	78,966	22,020	119,244	93,362	15,458	4,785	3,360	9,160	44,300	
December 1986	383,463	234,773	148,690	76,729	21,376	116,527	92,672	15,178	4,762	3,318	8,996	43,905	
September 1986	375,725	230,809	144,916	74,996	20,288	113,324	91,715	14,855	4,710	3,325	8,815	43,697	
June 1986	371,401	228,184	143,217	74,159	19,901	112,156	90,105	14,444	4,657	3,317	8,708	43,954	
March 1986	366,306	225,680	140,626	73,213	19,734	110,460	88,509	14,215	4,607	3,293	8,597	43,678	

¹Local government collections are included with "Individual income," except for New York City, NY and Washington, DC.

Note: Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 95 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1988-89. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitations."

Note: Property tax data for the period September 1988 to December 1990 have been revised to reflect corrections submitted by survey participants. This has resulted in changes to the totals previously published for these quarters.

QUARTERLY TAX REPORT

Table 4. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ending March 1991 and Prior Periods
(Million dollars)

Area	Area population, 1988 ¹	Collections, 12 months ending March			Area	Area population, 1988 ¹	Collections, 12 months ending March		
		1991	1990	Percent change			1991	1990	Percent change
ALABAMA									
Jefferson County	679,100	210.2	198.6	5.8	Volusia County	348,400	257.9	231.2	11.8
Mobile County	389,200	71.1	73.9	-3.7	GEORGIA				
ARIZONA									
Maricopa County	2,029,500	1,523.4	1,398.3	8.9	Cobb County	425,300	246.4	256.7	-4.0
Pima County	636,000	410.0	448.3	-8.5	De Kalb County	544,700	414.1	393.6	5.2
ARKANSAS									
Pulaski County	356,900	119.1	120.7	-1.4	Fulton County	640,800	750.9	721.1	4.1
CALIFORNIA									
Alameda County	1,241,100	731.9	678.5	7.9	HAWAII				
Contra Costa County	765,200	664.2	593.6	11.9	Honolulu County	838,500	346.1	303.6	14.0
Fresno County	614,800	278.7	260.6	6.9	ILLINOIS				
Kern County	520,000	433.6	411.0	5.5	Cook County	5,284,300	5,045.4	4,783.2	5.5
Los Angeles County	8,587,800	5,263.5	4,487.9	17.3	Du Page County	760,800	859.8	774.6	11.0
Monterey County	348,800	(NA)	(NA)	(NA)	Kane County	316,800	229.3	197.6	16.0
Orange County	2,257,000	1,801.3	1,615.9	11.5	Lake County	495,300	542.5	472.6	14.8
Riverside County	985,100	(NA)	(NA)	(NA)	Madison County	252,300	128.8	122.7	5.0
Sacramento County	976,900	416.7	483.3	-13.8	St. Clair County	269,700	100.6	98.0	2.7
San Diego County	2,370,400	1,428.3	1,296.1	10.2	Will County	346,700	271.2	241.6	12.3
San Francisco County	731,600	553.2	506.7	9.2	Winnebago County	252,100	132.3	124.2	6.6
San Joaquin County	455,700	212.6	190.1	11.8	INDIANA				
San Mateo County	628,300	525.3	494.9	6.2	Allen County	303,900	162.9	159.6	2.0
Santa Barbara County	343,100	216.0	208.0	3.8	Lake County	487,900	362.1	329.7	9.8
Santa Clara County	1,432,000	1,191.1	990.8	20.2	Marion County	791,900	(NA)	(NA)	(NA)
Solano County	314,100	180.6	(NA)	(NA)	IOWA				
Sonoma County	366,000	227.3	224.3	1.3	Polk County	324,700	269.5	233.2	15.6
Stanislaus County	341,000	152.5	156.8	-2.7	KANSAS				
Tulare County	297,900	103.6	102.8	.8	Johnson County	345,700	373.7	345.5	8.2
Ventura County	647,300	(NA)	395.9	(NA)	Sedgwick County	402,100	305.4	296.9	2.9
COLORADO									
Adams County	281,000	167.5	163.8	2.3	KENTUCKY				
Arapahoe County	391,200	323.6	339.9	-4.8	Jefferson County	675,800	250.2	236.1	5.9
Denver County	492,200	348.1	352.7	-1.3	LOUISIANA				
El Paso County	393,900	257.2	200.0	28.6	Caddo Parish	268,700	95.8	97.2	-1.4
Jefferson County	430,200	281.2	269.2	4.4	East Baton Rouge Parish	384,300	93.7	95.1	-1.4
CONNECTICUT									
Fairfield County	817,300	1,179.1	1,073.6	9.8	Jefferson Parish	471,400	171.3	136.1	25.9
Hartford County	843,300	1,040.1	922.5	12.8	Orleans Parish	531,700	187.0	196.5	-4.8
New Haven County	794,400	799.2	750.5	6.5	MARYLAND				
DELAWARE									
New Castle County	435,300	157.2	149.2	5.4	Anne Arundel County	417,600	245.5	235.9	4.1
DISTRICT OF COLUMBIA									
Washington, DC	617,000	836.5	730.2	14.6	Baltimore County	689,300	398.6	345.7	15.3
FLORIDA									
Brevard County	388,300	215.0	200.6	7.2	Baltimore City	751,400	430.9	423.7	1.7
Broward County	1,187,000	1,106.2	956.6	15.6	Montgomery County	704,900	720.8	710.5	1.5
Dade County	1,813,500	(NA)	1,285.2	(NA)	Prince George's County	701,000	431.3	396.6	8.8
Duval County	673,500	372.0	333.5	11.6	MASSACHUSETTS				
Escambia County	278,500	84.6	87.1	-2.8	Bristol County	483,000	273.3	243.1	12.4
Hillsborough County	815,100	569.7	538.0	5.9	Essex County	654,200	547.9	474.5	15.5
Lee County	309,100	312.0	291.1	7.2	Hampden County	449,900	243.4	234.2	3.9
Orange County	611,500	578.4	494.6	16.9	Middlesex County	1,373,600	1,283.5	1,229.6	4.4
Palm Beach County	818,500	1,057.0	961.4	9.9	Norfolk County	610,200	547.9	493.8	10.9
Pinellas County	821,000	588.7	539.6	9.1	Plymouth County	430,900	288.6	295.8	-2.4
Polk County	395,800	175.0	168.8	3.7	Suffolk County	666,700	601.1	570.7	5.3
Sarasota County	260,600	227.0	195.9	15.9	Worcester County	675,400	374.3	359.2	4.2
MICHIGAN									
					Genesee County	430,700	334.5	303.7	10.1
					Ingham County	276,300	234.8	230.2	2.0
					Kent County	484,600	390.7	378.8	3.1
					Macomb County	706,900	596.9	614.8	-2.9
					Oakland County	1,052,500	1,424.5	1,316.5	8.2
					Washtenaw County	267,800	282.4	274.7	2.8

Table 4. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ending March 1991 and Prior Periods—Continued

(Million dollars)

Area	Area population, 1988 ¹	Collections, 12 months ending March			Area	Area population, 1988 ¹	Collections, 12 months ending March		
		1991	1990	Percent change			1991	1990	Percent change
Wayne County	2,122,800	1,711.4	1,553.5	10.2	Hamilton County	874,000	579.7	575.5	.7
MINNESOTA					Lorain County	270,500	138.8	134.4	3.3
Dakota County	253,400	201.1	203.1	1.0	Lucas County	488,300	289.6	277.3	4.4
Hennepin County	1,008,800	1,224.7	1,184.4	5.2	Mahoning County	271,900	109.6	108.9	.7
Ramsey County	478,900	424.2	402.3	5.5	Montgomery County	574,700	(NA)	(NA)	(NA)
MISSISSIPPI					Stark County	374,500	160.3	157.6	1.7
Hinds County	253,200	124.2	122.5	1.5	Summit County	514,000	300.7	292.5	2.8
MISSOURI					OKLAHOMA				
Jackson County	644,700	(NA)	290.9	(NA)	Oklahoma County	613,600	206.8	205.7	.5
St. Louis County	1,008,800	691.2	638.9	8.2	Tulsa County	517,300	202.2	191.6	5.5
St. Louis City	403,400	161.8	151.7	6.7	OREGON				
NEBRASKA					Clackamas County	270,900	(NA)	(NA)	(NA)
Douglas County	419,400	319.0	316.4	.8	Lane County	270,100	(NA)	228.7	(NA)
NEVADA					Multnomah County	563,700	655.7	622.2	5.4
Clark County	631,300	(NA)	(NA)	(NA)	Washington County	292,800	322.3	291.4	10.6
NEW HAMPSHIRE					PENNSYLVANIA				
Hillsborough County	332,200	393.1	342.5	14.8	Allegheny County	1,354,300	1,083.5	949.6	14.1
NEW JERSEY					Berks County	329,100	145.8	126.2	15.5
Bergen County	829,500	1,261.6	1,150.0	9.7	Bucks County	543,600	403.4	383.3	5.2
Burlington County	397,600	373.4	328.8	13.5	Chester County	366,500	119.4	100.9	18.3
Camden County	502,200	486.3	446.6	8.9	Delaware County	556,900	255.0	271.5	-6.1
Essex County	838,900	906.2	752.6	20.4	Erie County	277,000	136.6	138.6	-1.4
Hudson County	542,200	603.9	538.0	12.2	Lancaster County	414,100	89.4	87.4	2.3
Mercer County	331,000	364.9	341.9	6.7	Lehigh County	288,700	188.5	167.0	12.9
Middlesex County	651,700	902.7	786.2	14.8	Luzerne County	331,500	109.7	96.3	13.9
Monmouth County	558,800	866.4	697.5	24.2	Montgomery County	687,500	488.5	451.7	8.2
Morris County	420,700	644.6	588.4	9.6	Philadelphia County	1,647,000	682.8	639.1	6.8
Ocean County	410,700	570.8	506.1	12.8	Westmoreland County	378,700	155.8	160.5	-3.0
Passaic County	462,800	478.6	467.1	2.5	York County	336,100	144.5	121.6	18.9
Union County	499,900	643.1	589.1	9.2	RHODE ISLAND				
NEW MEXICO					Providence County	595,100	448.9	442.3	1.5
Bernalillo County	493,100	149.4	150.5	-7	SOUTH CAROLINA				
NEW YORK					Charleston County	302,200	176.8	162.9	8.5
Albany County	282,300	237.6	223.4	6.4	Greenville County	315,000	163.3	161.3	1.3
Dutchess County	282,200	274.2	242.7	13.0	Richland County	285,900	148.5	149.1	-4
Erie County	958,700	872.7	825.3	5.7	TENNESSEE				
Monroe County	700,300	734.2	659.8	11.3	Davidson County	507,300	242.0	262.0	-7.6
Nassau County	1,318,100	2,273.7	2,197.4	3.5	Hamilton County	291,800	139.3	133.9	4.1
New York City	7,352,700	7,305.3	6,528.3	11.9	Knox County	331,000	123.4	122.0	1.2
Onondaga County	461,500	465.3	436.8	6.5	Shelby County	819,800	341.3	314.5	8.5
Orange County	293,500	284.5	277.9	2.4	TEXAS				
Rockland County	265,800	(NA)	326.9	(NA)	Bexar County	1,211,700	694.8	650.5	6.8
Suffolk County	1,320,800	1,936.5	2,067.6	-6.3	Cameron County	264,000	75.6	60.0	25.9
Westchester County	864,800	1,510.8	1,383.5	9.2	Dallas County	1,854,700	1,767.0	1,699.0	4.0
NORTH CAROLINA					El Paso County	585,900	254.1	235.3	8.0
Cumberland County	255,700	68.3	67.9	.5	Harris County	2,786,700	1,970.7	1,928.1	2.2
Forsyth County	266,300	141.4	121.6	16.3	Hidalgo County	387,900	112.0	105.4	6.2
Guilford County	336,800	200.8	177.6	13.1	Nueces County	297,900	205.6	192.9	6.6
Mecklenburg County	475,900	336.3	313.4	7.3	Tarrant County	1,128,600	470.2	468.3	.4
Wake County	388,100	257.5	233.2	10.4	Travis County	556,300	455.5	434.1	4.9
OHIO					UTAH				
Butler County	279,700	146.0	137.0	6.6	Salt Lake County	720,000	375.4	357.5	5.0
Cuyahoga County	1,430,800	1,057.4	940.7	12.4	VIRGINIA				
Franklin County	938,100	722.0	743.7	-2.9	Fairfax County	770,200	1,011.4	908.9	11.3
					Norfolk City	286,500	116.7	104.2	12.1
					Virginia Beach City	365,300	210.6	190.0	10.8

Table 4. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ending March 1991 and Prior Periods—Continued

(Million dollars)

Area	Area popula- tion, 1988 ¹	Collections, 12 months ending March			Area	Area popula- tion, 1988 ¹	Collections, 12 months ending March		
		1991	1990	Percent change			1991	1990	Percent change
WASHINGTON					WISCONSIN				
King County	1,438,900	1,023.9	956.8	7.0	Dane County	352,800	323.7	284.3	13.8
Pierce County	559,100	267.6	250.2	6.9	Milwaukee County	930,100	870.9	837.2	4.0
Snohomish County	422,700	229.0	205.2	11.6	Waukesha County	302,200	(NA)	297.6	(NA)
Spokane County	356,400	151.8	147.3	3.1					

Note: For areas shown amounts are based on a mail canvass of all local tax collecting governments with imputation for nonrespondent units. See text discussion of "Sources of Data and Limitations."

NA Not available.

¹Population data are from the 1988 Current Population Report.

²Reflects change in collection cycle.

Table 5. Collections of Selected State Taxes: March 1991 and Prior Periods

State	Total tax collections ¹				General sales and gross receipts			
	1st quarter 1991 (thousand dollars)	12-month periods			1st quarter 1991 (thousand dollars)	12-month periods		
		Year ending March 1991 (thousand dollars)	Percent change from—			Year ending March 1991 (thousand dollars)	Percent change from—	
			Year ending December 1990	Year ending March 1990			Year ending December 1990	Year ending March 1990
United States, Total ²	77,047,908	307,128,954	.3	3.5	25,817,708	102,366,101	— .3	3.7
Alabama	1,006,971	3,908,256	1.3	5.1	255,197	1,056,741	.9	5.8
Alaska	410,983	1,710,836	— 2.4	7.0	(X)	(X)	(X)	(X)
Arizona	1,074,809	4,455,321	2.0	5.2	516,494	1,992,795	.9	4.9
Arkansas	583,132	2,320,605	1.9	4.8	212,717	866,718	.6	3.2
California	11,526,977	45,558,656	.8	5.2	3,960,538	14,512,536	— .4	5.2
Colorado	717,473	3,124,901	.8	5.0	212,682	840,272	— 2.1	3.9
Connecticut	1,237,358	5,150,190	— 1.6	— 3.6	579,654	2,516,573	— 1.4	9.7
Delaware	301,691	1,154,588	.2	1.2	(X)	(X)	(X)	(X)
Florida	3,701,350	13,677,125	1.2	5.8	2,154,600	8,238,029	.3	3.5
Georgia	1,749,643	7,167,239	— .4	2.7	636,561	2,661,312	— 1.0	4.1
Hawaii	697,722	2,549,174	3.0	6.6	345,988	1,283,063	2.6	12.7
Idaho	272,285	1,167,458	— .1	6.0	94,446	399,405	.2	6.6
Illinois	3,337,390	13,211,824	— .3	6.3	1,011,963	4,146,030	— .3	4.0
Indiana	1,505,634	6,140,025	— .3	— 2.3	598,341	2,588,130	— 4.4	— 3.3
Iowa	906,026	3,408,001	.9	4.2	235,518	970,834	.6	4.3
Kansas	693,162	2,736,104	1.8	4.6	234,446	910,198	1.8	6.5
Kentucky	1,160,758	4,601,625	2.4	9.8	312,708	1,233,558	3.8	10.7
Louisiana	980,914	4,442,968	.9	4.2	374,518	1,442,407	1.5	— .6
Maine	336,056	1,569,865	— 3.0	1.5	108,033	494,654	— 2.1	— 3.1
Maryland	1,580,865	6,355,204	— 1.6	— 1.4	417,257	1,554,757	.4	.9
Massachusetts	2,438,111	9,244,501	.3	-	464,723	1,896,292	— 1.1	— 5.5
Michigan	2,863,462	11,044,103	1.4	— 1.4	862,470	3,030,776	2.1	— 6.2
Minnesota	1,642,484	6,922,834	— .8	5.0	469,557	1,902,908	— 1.6	1.5
Mississippi	590,514	2,469,778	1.5	6.7	267,937	1,120,019	.3	4.1
Missouri	1,165,549	5,093,732	— .8	5.1	442,665	1,874,141	— 2.2	.7
Montana	223,075	938,746	3.8	^a 25.0	(X)	(X)	(X)	(X)
Nebraska	449,623	1,698,169	2.9	14.8	155,546	588,312	3.4	16.7
Nevada	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
New Hampshire	140,616	608,053	.6	2.0	(X)	(X)	(X)	(X)
New Jersey	2,419,018	11,252,262	2.1	6.7	901,660	3,854,644	4.1	19.2
New Mexico	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
New York ⁴	8,140,102	28,348,671	— .5	— 1.0	1,478,735	5,752,047	— 6.1	— 4.2
North Carolina	1,956,848	7,836,201	.9	3.3	385,293	1,710,982	— 1.0	— 1.8
North Dakota	186,447	729,260	.7	1.2	60,208	252,889	— 6.6	— 8.0
Ohio	2,996,975	11,507,455	— .8	1.9	855,014	3,570,752	— .7	.8
Oklahoma	945,087	3,761,422	2.3	11.6	237,470	939,628	2.9	14.6
Oregon	656,123	2,910,334	-	4.0	(X)	(X)	(X)	(X)
Pennsylvania	2,696,464	13,062,276	— .7	-	1,020,793	4,218,317	— .9	.7
Rhode Island	318,792	1,266,733	1.2	6.7	100,600	421,629	— .9	7.0
South Carolina	869,667	4,021,362	— 1.3	3.9	326,009	1,455,536	— 2.2	2.7
South Dakota	119,906	506,412	2.6	6.6	59,300	243,894	.1	1.9
Tennessee	1,017,114	4,244,900	— 1.1	1.2	558,106	2,362,676	— .5	1.8
Texas	4,537,622	15,470,744	1.2	8.0	2,077,563	7,989,532	2.1	9.2
Utah	359,735	1,714,176	— 5.7	— .2	209,544	689,627	— 2.5	— 11.5
Vermont	145,351	670,135	— 1.8	4.8	32,857	129,793	— 3.2	— 2.8
Virginia	1,438,295	6,565,116	— 1.2	— .7	323,697	1,341,161	— 2.4	.4
Washington	1,908,214	7,785,525	.8	8.2	1,172,010	4,707,209	1.2	8.2
West Virginia	560,230	2,329,393	.1	8.6	207,419	807,115	— .8	8.8
Wisconsin	1,598,471	6,714,605	— .2	2.9	475,728	2,016,894	— .3	3.3
Wyoming	87,484	599,643	— .5	7.1	41,143	169,953	-	8.0
Exhibit: Dist. Of Columbia ..	563,851	2,375,178	.7	3.8	114,128	474,773	— 1.3	1.0

See footnotes at end of table.

Table 5. Collections of Selected State Taxes: March 1991 and Prior Periods—Con.

State	Motor fuel sales				Tobacco product sales			
	1st quarter 1991 (thousand dollars)	12-month periods			1st quarter 1991 (thousand dollars)	12-month periods		
		Year ending March 1991 (thousand dollars)	Percent change from—			Year ending March 1991 (thousand dollars)	Percent change from—	
			Year ending December 1990	Year ending March 1990			Year ending December 1990	Year ending March 1990
United States, Total ²	4,932,227	20,242,790	.9	6.0	1,342,302	5,815,476	.5	7.4
Alabama	67,340	292,604	-.5	.6	15,954	68,972	-.2	.5
Alaska	6,971	37,067	-9.7	-8.5	3,964	17,146	-.4	46.6
Arizona	90,099	344,338	.2	-1.9	12,877	50,522	5.9	5.4
Arkansas	58,478	214,524	2.6	-.2	13,250	60,492	-2.2	-3.1
California	510,662	1,796,925	11.0	34.2	173,381	764,834	-2.3	3.9
Colorado	81,940	324,237	1.4	2.5	12,879	60,318	-2.2	-.4
Connecticut	72,837	321,918	-1.3	1.7	25,472	115,429	-2.9	-5.1
Delaware	15,246	63,928	.6	1.1	4,475	15,577	12.8	31.8
Florida	232,305	773,217	-2.2	.1	110,066	399,691	7.7	21.2
Georgia	109,632	450,685	.6	3.8	20,046	86,349	-.9	-.3
Hawaii	13,035	53,487	-.2	1.3	5,923	24,751	-.6	2.8
Idaho	25,097	110,985	.5	4.0	3,584	17,029	-.7	16.6
Illinois	245,227	1,037,371	-3.2	24.1	69,240	323,748	-2.6	10.2
Indiana	134,809	580,786	4.8	-14.8	24,197	110,417	-.4	-1.3
Iowa	79,167	333,992	-.8	-.2	19,035	84,724	-.9	-1.6
Kansas	64,667	234,435	4.3	12.2	12,903	55,478	-.6	-.6
Kentucky	74,846	333,875	-3.3	-6.8	3,160	14,124	-.4	.3
Louisiana	101,410	442,767	-.1	18.2	20,440	79,221	4.6	13.0
Maine	30,418	133,024	-5.4	-.7	10,331	43,486	-.7	5.1
Maryland	102,862	446,497	-.6	-8.2	13,073	59,007	-2.4	-4.3
Massachusetts	122,223	386,296	14.9	27.6	33,852	147,086	-1.5	-4.2
Michigan	169,165	731,591	-.9	3.5	61,584	258,532	-4.9	3.8
Minnesota	102,460	456,552	-2.4	-.3	32,710	154,898	-1.3	.5
Mississippi	80,464	320,530	4.5	6.4	11,744	50,999	-.9	-1.6
Missouri	85,260	362,554	-.8	.8	18,121	78,385	.3	-.2
Montana	21,177	112,258	-.7	2.8	2,695	12,697	-2.6	2.6
Nebraska	52,910	219,220	2.3	11.0	8,694	38,813	-.9	-.3
Nevada	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
New Hampshire	26,206	87,172	2.1	7.7	8,843	39,406	-.2	10.7
New Jersey	101,821	404,999	1.2	-4.0	63,383	253,552	6.5	23.3
New Mexico	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
New York ³	118,678	506,704	-.9	-6.8	130,966	603,090	1.7	11.0
North Carolina	187,671	826,132	-.8	12.9	3,100	15,326	-2.3	.9
North Dakota	14,677	74,246	.1	3.7	3,659	16,395	.3	1.9
Ohio	240,267	1,023,617	-	9.1	47,095	213,226	-1.1	-3.0
Oklahoma	76,158	315,729	-.5	-	15,604	70,073	-2.6	-6.6
Oregon	59,146	254,183	2.1	11.9	19,809	84,453	.2	19.9
Pennsylvania	176,457	736,949	-1.3	2.0	47,703	213,060	-1.4	-2.9
Rhode Island	17,920	71,795	3.0	23.0	10,248	40,300	1.9	1.9
South Carolina	75,504	347,667	-4.1	-.9	6,331	29,742	-2.4	.6
South Dakota	9,060	72,193	5.4	3.5	2,690	13,571	-2.4	-.1
Tennessee	148,928	641,361	-	4.5	18,101	79,257	-.4	-.2
Texas	360,153	1,510,298	-1.0	.4	131,945	550,190	6.1	34.6
Utah	24,619	152,344	-9.2	1.4	3,270	20,325	-8.7	-4.8
Vermont	12,161	52,497	-1.9	3.0	2,667	11,930	-2.6	1.7
Virginia	150,867	628,603	.5	1.2	3,400	15,714	-1.7	-2.4
Washington	138,284	567,945	5.7	21.7	32,250	140,254	-.1	4.0
West Virginia	49,479	205,995	-.9	.2	7,850	32,338	1.2	.1
Wisconsin	124,133	541,746	.3	3.9	31,723	141,703	-.4	.4
Wyoming	9,331	37,500	1.0	17.0	1,015	5,502	-6.3	12.2
Exhibit: Dist. Of Columbia ..	6,725	29,122	-5.3	-6.4	1,842	8,878	-3.1	-6.4

See footnotes at end of table.

Table 5. Collections of Selected State Taxes: March 1991 and Prior Periods—Con.

State	Alcoholic beverage sales				Individual income			
	1st quarter 1991 (thousand dollars)	12-month periods			1st quarter 1991 (thousand dollars)	12-month periods		
		Year ending March 1991 (thousand dollars)	Percent change from—			Year ending March 1991 (thousand dollars)	Percent change from—	
			Year ending December 1990	Year ending March 1990			Year ending December 1990	Year ending March 1990
United States, Total ²	835,980	3,335,855	1.2	5.3	25,099,872	98,376,387	.9	4.3
Alabama	25,012	108,453	-	2.4	252,011	1,128,884	— .3	2.6
Alaska	2,633	12,233	— 7.5	4.1	(X)	(X)	(X)	(X)
Arizona	10,926	40,553	1.1	2.3	284,010	1,133,923	6.7	13.2
Arkansas	5,203	24,261	— 1.4	7.1	210,790	788,935	3.0	10.8
California	31,552	133,089	1.1	3.8	4,748,366	17,642,328	2.4	6.5
Colorado	5,447	19,690	5.4	— 5.6	299,264	1,425,500	1.8	6.4
Connecticut	9,646	47,347	— 6.4	2.2	107,836	539,409	— 9.3	— 7.7
Delaware	2,385	7,012	25.1	42.4	113,741	476,233	.8	6.5
Florida	146,411	521,584	4.2	13.0	(X)	(X)	(X)	(X)
Georgia	24,502	115,307	— 1.3	— .2	722,629	2,935,129	— .3	2.8
Hawaii	9,635	41,166	— 2.2	.9	252,599	794,107	6.9	— .8
Idaho	2,898	10,414	— .8	— 10.2	93,851	427,641	.5	11.8
Illinois	14,982	63,876	— .3	— .9	1,206,734	4,550,123	1.2	11.4
Indiana	6,704	34,377	1.6	14.9	562,882	2,107,635	1.7	— 1.2
Iowa	2,724	12,659	— .3	.8	380,687	1,348,425	2.4	8.6
Kansas	13,736	51,455	2.2	4.5	172,540	813,060	— 4.8	— 3.6
Kentucky	12,569	51,407	1.1	2.7	425,162	1,527,713	8.0	28.8
Louisiana	10,468	42,749	(NA)	(NA)	164,247	785,809	1.9	12.6
Maine	7,384	35,691	1.3	.2	132,726	600,849	— 4.2	3.2
Maryland	5,905	26,784	1.1	1.4	682,366	2,901,283	.2	6.3
Massachusetts	15,398	68,761	— .8	— 5.3	1,257,486	5,026,492	1.8	7.4
Michigan	29,905	109,339	— 3.3	— 10.0	1,021,765	3,840,625	4.3	-
Minnesota	13,574	56,854	1.2	4.1	689,158	2,991,529	— .7	12.3
Mississippi	7,901	34,200	1.1	5.0	70,320	449,097	— 1.4	6.1
Missouri	5,046	23,665	.6	— .1	437,703	1,932,809	.2	10.8
Montana	3,411	13,675	— 4.2	— .2	68,933	282,983	.1	.8
Nebraska	3,797	16,226	— 1.4	1.2	166,566	575,253	4.7	18.5
Nevada	(NA)	(NA)	(NA)	(NA)	(X)	(X)	(X)	(X)
New Hampshire	2,693	12,711	2.6	11.6	2,457	42,126	— 1.0	15.1
New Jersey	19,692	69,360	14.1	32.1	822,762	3,130,350	2.0	4.7
New Mexico	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
New York	59,415	236,146	5.1	24.0	4,118,772	14,478,357	— 1.5	— 5.3
North Carolina	36,192	153,243	— .5	2.4	923,917	3,459,701	2.3	7.4
North Dakota	1,235	5,601	1.1	3.6	31,005	114,346	9.4	2.6
Ohio	15,113	66,743	— 2.2	1.8	1,009,014	4,194,736	— .5	3.4
Oklahoma	12,301	55,584	.5	1.9	278,364	1,132,922	4.3	15.7
Oregon	2,258	10,786	— 1.0	1.0	441,332	1,871,701	— .6	-
Pennsylvania	39,827	134,487	— 4.8	— 3.8	834,661	3,292,226	.6	3.4
Rhode Island	1,841	9,877	— 1.8	— 1.9	101,071	426,832	— 2.7	— 2.5
South Carolina	25,245	114,745	— 1.7	2.7	265,166	1,456,013	— .7	8.4
South Dakota	2,650	9,492	5.9	1.3	(X)	(X)	(X)	(X)
Tennessee	15,451	62,463	.1	.8	11,497	104,051	— 2.0	15.1
Texas	90,489	360,580	2.8	10.6	(X)	(X)	(X)	(X)
Utah	3,707	15,742	— 2.9	11.7	74,815	585,332	— 9.5	15.0
Vermont	3,631	14,064	2.2	-	50,017	263,992	— .1	15.7
Virginia	25,157	84,964	.1	— 11.2	713,783	3,157,721	— .5	2.8
Washington	29,659	115,994	.7	5.1	(X)	(X)	(X)	(X)
West Virginia	2,539	8,657	.4	2.3	141,721	566,744	5.2	16.4
Wisconsin	9,851	41,056	2.5	4.2	671,077	2,718,455	— .4	2.9
Wyoming	280	1,095	2.0	— 3.7	(X)	(X)	(X)	(X)
Exhibit: Dist. Of Columbia ..	1,417	6,312	3.0	12.9	155,225	636,687	— .1	5.9

See footnotes at end of table.

Table 5. Collections of Selected State Taxes: March 1991 and Prior Periods—Con.

State	Corporation net income				Motor vehicle and operators' license			
	1st quarter 1991 (thousand dollars)	12-month periods			1st quarter 1991 (thousand dollars)	12-month periods		
		Year ending March 1991 (thousand dollars)	Percent change from—			Year ending March 1991 (thousand dollars)	Percent change from—	
			Year ending December 1990	Year ending March 1990			Year ending December 1990	Year ending March 1990
United States, Total ²	4,443,556	20,608,203	-1.7	-8.9	2,961,139	10,847,827	1.6	4.2
Alabama	30,909	166,527	-8.0	-16.2	29,872	144,051	9.2	13.2
Alaska	53,476	248,468	20.8	-4.2	5,634	19,439	⁵ 23.4	⁵ 30.2
Arizona	22,817	171,717	-2.0	-9.5	65,631	227,051	5.4	10.2
Arkansas	23,939	125,136	.4	-3.0	16,893	68,638	.9	-8.8
California	751,757	4,626,137	-3.0	-7.0	367,226	1,219,911	2.2	-.1
Colorado	16,204	127,830	7.7	-.4	31,866	102,138	-1.6	4.1
Connecticut	127,989	530,105	(NA)	(NA)	28,136	156,457	-1.4	-1.1
Delaware	21,949	117,557	1.5	-17.8	4,848	21,924	-3.4	-9.1
Florida	77,974	628,359	-8.9	-.5	221,449	669,113	9.6	26.5
Georgia	105,239	463,498	.4	-6.1	36,445	93,704	-3.4	-7.1
Hawaii	22,411	104,380	-.8	16.4	5,656	20,673	1.3	4.5
Idaho	9,324	63,603	-1.7	-8.5	25,342	69,710	-3.2	5.6
Illinois	183,789	841,342	-4.8	-6.9	125,485	651,563	-1.3	.3
Indiana	75,711	285,386	9.3	9.7	52,499	189,668	3.6	12.1
Iowa	26,800	185,500	-3.0	-12.1	75,432	227,870	.4	4.4
Kansas	44,867	194,814	⁵ 15.4	⁵ -11.8	37,297	114,384	.1	21.9
Kentucky	38,287	301,012	2.7	10.8	27,518	136,147	-9.1	-9.3
Louisiana	7,938	328,630	-5.3	-8.9	20,311	77,537	-2.0	-6.1
Maine	9,048	75,947	1.0	17.0	15,146	55,703	-1.6	-.9
Maryland	82,638	189,826	(NA)	(NA)	32,264	151,597	-2.7	-3.6
Massachusetts	217,039	644,902	(NA)	(NA)	103,391	309,809	12.5	21.3
Michigan	397,839	1,796,192	-2.9	-.2	156,676	488,070	-.1	-5.4
Minnesota	121,275	454,903	-1.2	-8.3	97,583	357,846	3.3	11.8
Mississippi	49,831	132,776	3.6	3.2	25,013	89,405	-2.6	6.2
Missouri	12,134	225,058	-2.3	-	64,863	210,506	.2	.9
Montana	6,748	94,636	-.8	72.4	11,826	39,182	.5	4.2
Nebraska	21,589	82,126	3.1	20.3	20,813	59,449	-1.0	5.7
Nevada	(X)	(X)	(X)	(X)	(NA)	(NA)	(NA)	(NA)
New Hampshire	27,888	130,205	1.5	-.3	15,836	54,891	3.6	-4.2
New Jersey	91,341	1,043,231	-3.2	-18.4	97,378	353,904	-1.5	-4.1
New Mexico	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
New York	841,221	2,038,332	14.7	8.1	166,700	605,300	2.0	-.1
North Carolina	88,991	522,594	-.9	⁵ -20.3	99,955	256,550	-1.7	-2.9
North Dakota	9,579	47,937	7.3	11.1	14,531	39,214	1.9	-2.2
Ohio	273,576	621,151	-6.1	-8.2	82,233	417,421	2.6	7.7
Oklahoma	53,176	132,704	13.1	39.7	85,269	334,423	⁵ 7.6	⁵ 45.6
Oregon	18,868	146,747	.6	-8.1	54,660	253,878	-1.5	14.7
Pennsylvania	96,585	1,069,091	-2.4	-11.4	115,452	414,534	.3	-13.5
Rhode Island	18,251	61,487	2.8	-6.6	15,092	53,431	19.0	78.0
South Carolina	34,475	152,466	-8.8	-6.1	27,648	83,175	-4.2	-5.5
South Dakota	10,200	37,932	5.5	17.5	8,876	37,402	12.1	55.4
Tennessee	87,610	319,799	.5	-7.3	42,314	164,055	-1.3	.7
Texas	(X)	(X)	(X)	(X)	154,496	783,658	1.4	3.3
Utah	10,013	92,623	-1.6	-6.7	8,041	47,023	⁵ -4.4	⁵ 22.5
Vermont	5,347	25,736	-6.5	-13.9	8,183	36,832	-6.7	-.9
Virginia	19,401	269,859	-3.4	-18.2	80,455	259,770	.8	-5.0
Washington	(X)	(X)	(X)	(X)	60,786	202,434	3.1	6.8
West Virginia	38,565	203,560	-9.0	-1.9	15,222	84,321	1.1	20.3
Wisconsin	133,648	433,848	-2.0	-2.6	43,763	176,044	-1.7	2.8
Wyoming	(X)	(X)	(X)	(X)	11,234	42,653	-7.0	8.4
Exhibit: Dist. Of Columbia ..	21,189	129,987	-7.6	-17.0	3,556	18,369	-1.6	14.9

-Represents zero. NA Not available. X Not applicable.

¹Includes amounts not separately detailed.²The totals exclude amounts reported for the District of Columbia; District of Columbia data appear

in this table for convenient reference to corresponding data for individual State governments and are included as local, rather than State, tax revenue

in table 3. ³Reflects increase in property tax collections due to recent legislative and accounting changes. ⁴Includes taxes collected for thefive dependent transportation districts. ⁵Reflects change in collection cycle.

Appendix A.

Legal and Administrative Revisions Affecting State Tax Collections

Listed below are some factors which deserve special attention in interpreting trends in the taxes listed in table 5 of this report.

ALASKA

Tobacco product sales tax. Tax rate increased from 16 to 29 cents per pack effective September 10, 1989.

ARIZONA

Motor fuel sales tax. Tax rate increased from 17 to 18 cents per gallon effective October 1, 1990.

Tobacco product sales tax. Tax rate increased from 15 to 18 cents per pack effective October 1, 1990.

Individual income tax. Tax rate reductions effective beginning with the 1990 tax year.

Corporation net income tax. Basis of tax changed from a graduated tax rate to a flat rate effective for tax years beginning with the 1990 tax year.

ARKANSAS

Alcoholic beverage sales tax. Additional tax imposed on the sale of alcoholic beverages for on-premise consumption effective July 1, 1989.

Corporation net income tax. Tax rates increased for tax years beginning on and after January 1, 1991.

Motor vehicle and operators' license tax. Weight-distance truck tax repealed and replaced by a flat-rate registration fee effective March 1, 1991.

CALIFORNIA

General sales and gross receipts tax. Tax rate increased from 4.75 to 5 percent effective December 1, 1989. Tax rate returned to 4.75 percent effective January 1, 1991.

Motor fuel sales tax. Tax rate increased from 9 to 14 cents per gallon effective August 1, 1990, and from 14 to 15 cents per gallon effective January 1, 1991.

Motor vehicle and operators' license tax. Various truck weight fees increased effective August 1, 1990. Additional motor vehicle fees imposed effective November 1, 1990.

COLORADO

Motor fuels sales tax. Tax rate increased from 18 to 20 cents per gallon effective August 1, 1989, and from 20 to 22 cents per gallon effective January 1, 1991.

Alcoholic beverage sales tax. Tax rates increased effective July 1, 1990.

Individual income tax. Additional tax imposed effective for tax years beginning after 1989.

Motor vehicle and operators' license tax. Motor vehicle registration fees increased effective August 1, 1989. In addition, truck registration fees increased effective January 1, 1990.

CONNECTICUT

General sales and gross receipts tax. Tax rate increased from 7.5 to 8 percent effective July 1, 1989.

Motor fuel sales tax. Tax rate increased from 20 to 22 cents per gallon effective July 1, 1990.

Note: A tax amnesty program was in effect for general sales and gross receipts, individual income, and corporation net income taxes from September 1, 1990, through November 30, 1990.

DELAWARE

Motor fuel sales tax. Tax rate increased from 16 to 19 cents per gallon effective January 1, 1991.

Tobacco product sales tax. Tax rate increased from 14 to 19 cents per pack effective August 1, 1990, and from 19 to 24 cents per pack effective January 1, 1991.

Alcoholic beverage sales tax. Tax rates increased effective June 29, 1990.

Motor vehicle and operators' license tax. Motor vehicles may be registered for 2 years effective July 20, 1990. Various operators' license fees increased effective July 2, 1990.

FLORIDA

Tobacco products sales tax. Tax rate increased from 24 to 33.9 cents per pack effective July 1, 1990.

Alcoholic beverage sales tax. Tax rates increased effective July 1, 1990.

Motor vehicle and operators' license tax. Additional fee imposed on the initial application for a motor vehicle registration effective October 1, 1989. Other fee increases became effective June 1, 1990, and again on July 1, 1990.

IDAHO

Corporation net income tax. Basis of tax revised effective January 1, 1991.

Motor vehicle and operators' license tax. Additional motor vehicle registration fee increased effective July 1, 1990.

ILLINOIS

General sales and gross receipts tax. Tax rate increased from 5 to 6.25 percent effective January 1, 1990. Also effective January 1, 1990, a 1 percent tax is imposed on sales of drugs and on food for off-premise consumption.

Motor fuel sales tax. Tax rate increased from 13 to 16 cents per gallon effective August 1, 1989, and from 16 to 19 cents per gallon effective January 1, 1990.

Tobacco product sales tax. Tax rate increased from 20 to 30 cents per pack effective July 2, 1989.

Individual income tax. Tax rates for individuals, estates, and trusts increased effective July 1, 1989.

IOWA

Tobacco product sales tax. Tax rate decreased from 34 to 31 cents per pack effective July 1, 1989.

KANSAS

General sales and gross receipts tax. Tax rate increased from 4 to 4.25 percent effective July 1, 1989.

Motor fuel sales tax. Tax rate increased from 15 to 16 cents per gallon effective July 1, 1990.

Motor vehicle and operators' license tax. Motor vehicle registration fees increased effective January 1, 1990.

KENTUCKY

General sales and gross receipts tax. Tax rate increased from 5 to 6 percent effective July 1, 1990.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of March 31, 1991, was 15 cents per gallon.

Corporation net income tax. Tax rates increased for the tax years ending after 1989.

LOUISIANA

Motor fuel sales tax. Tax rate increased from 16 to 20 cents per gallon effective January 1, 1990.

Tobacco product sales tax. Tax rate increased from 16 to 20 cents per pack effective August 1, 1990.

Alcoholic beverage sales tax. Additional taxes imposed effective September 7, 1990.

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

MAINE

Tobacco product sales tax. Tax rate increased from 28 to 31 cents per pack effective October 1, 1989, and from 31 to 33 cents per pack effective January 1, 1991.

Alcoholic beverage sales tax. Tax rates increased effective December 1, 1989.

Note: A tax amnesty program was in effect from November 1, 1990, through December 31, 1990. The amnesty program was applicable to all the table 5 taxes except motor vehicle and operators' license tax.

MARYLAND

Individual income tax. Deduction for net capital gains to be phased out effective for tax years beginning after 1990.

MASSACHUSETTS

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of March 31, 1991, was 21 cents per gallon.

Individual income tax. Tax rates increased for tax years beginning in 1989, and increased again for tax years beginning in 1990.

MICHIGAN

Corporation net income tax. Amount shown is the Michigan Single Business Tax.

MINNESOTA

Individual income tax. Some tax rates increased effective beginning with the 1991 tax year.

Corporation net income tax. Tax rates increased for tax years beginning after 1989.

Motor vehicle and operators' license tax. Motor carrier fees increased effective July 1, 1990.

MISSOURI

General sales and gross receipts tax. Tax rate increased from 4.225 to 4.425 percent effective October 1, 1989. Tax rate reverted to 4.225 percent effective July 1, 1990.

MONTANA

Tobacco product sales tax. Tax rate increased from 16 to 18 cents per pack effective October 1, 1989.

Individual income tax. A 5 percent surtax is imposed for tax years beginning after 1989. Surtax terminated January 1, 1991.

Corporation net income tax. A 5 percent surtax is imposed for tax years beginning after 1989. Surtax terminated after January 1, 1991.

Motor vehicle and operators' license tax. Additional motor vehicle registration fee increased effective October 1, 1989.

NEBRASKA

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective July 10, 1990.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of March 31, 1991, was 26.5 cents per gallon.

Individual income tax. Tax rates increased for tax years beginning after 1989, and again after 1990.

Corporation net income tax. Tax rates increased for tax years beginning after 1989.

Motor vehicle and operators' license tax. Some motor vehicle registration fees increased effective February 27, 1991.

NEVADA

Tobacco product sales tax. Tax rate increased from 20 to 35 cents per pack effective July 1, 1989.

Motor vehicle and operators' license tax. Motor vehicle registration fees increased effective January 1, 1990.

NEW HAMPSHIRE

Motor fuel sales tax. Tax rate increased from 14 to 16 cents per gallon effective April 1, 1990.

Tobacco product sales tax. Tax rate increased from 17 to 21 cents per pack effective July 1, 1989, and from 21 to 25 cents per pack effective February 20, 1990.

Alcoholic beverage sales tax. Tax rates increased effective April 1, 1990.

Motor vehicle and operators' license tax. Motor vehicle registration fees increased effective July 1, 1989. Additional fee increases became effective June 9, 1990.

NEW JERSEY

General sales and gross receipts tax. Tax rate increased from 6 to 7 percent effective July 1, 1990.

Tobacco product sales tax. Tax rate increased from 27 to 40 cents per pack effective July 1, 1990.

Alcoholic beverage sales tax. Tax rates increased effective July 1, 1990.

Individual income tax. Tax rate increases effective beginning with the 1991 tax year.

Corporation net income tax. Surtax rate increased for tax years beginning on or after July 31, 1990.

Motor vehicle and operators' license tax. Additional vehicle registration fees imposed effective July 1, 1990.

NEW MEXICO

General sales and gross receipts tax. Tax rate increased from 4.75 to 5 percent effective July 1, 1990.

Motor fuel sales tax. Tax rate increased from 14.2 to 16.2 cents per gallon effective July 1, 1989.

NEW YORK

Tobacco product sales tax. Tax rate increased from 33 to 39 cents per pack effective June 1, 1990.

Alcoholic beverage sales tax. Tax rates increased effective June 1, 1990.

Corporation net income tax. Surtax imposed for tax years beginning on or after July 1, 1990.

NORTH CAROLINA

Motor fuel sales tax. Tax rate varies with the price of motor fuel; rate as of March 31, 1991, was 22.3 cents per gallon.

Motor vehicle and operators' license tax. Additional motor vehicle titling fees imposed effective October 1, 1989.

Note: A general tax amnesty program was in effect from September 1, 1989, through December 1, 1989.

NORTH DAKOTA

General sales and gross receipts tax. Tax rate decreased from 6 to 5 percent effective December 6, 1989.

Tobacco product sales tax. Tax rate increased from 27 to 30 cents per pack effective July 1, 1989.

OHIO

Motor fuel sales tax. Tax rate increased from 14.8 to 18 cents per gallon effective July 15, 1989, and from 18 to 20 cents per gallon effective July 1, 1990.

OKLAHOMA

General sales and gross receipts tax. Tax rate increased from 4 to 4.5 percent effective May 1, 1990.

Motor fuel sales tax. Tax rate increased from 16 to 17 cents per gallon effective July 1, 1989.

Individual income tax. Tax rates increased for taxable years beginning after 1989, and a tax credit allowed for sales tax paid, effective beginning with calendar year 1990.

Corporation net income tax. Tax rates increased for taxable years beginning after 1989.

OREGON

Motor fuel sales tax. Tax rate increased from 16 to 18 cents per gallon effective January 1, 1990, and from 18 to 20 cents per gallon effective January 1, 1991.

Tobacco product sales tax. Tax rate increased from 27 to 28 cents per pack effective November 1, 1989.

Individual income tax. State's fiscal year 1988-89 revenue surplus will be refunded in the form of a 9.8 percent credit of 1989 tax liability.

Corporation net income tax. State's fiscal year 1988-89 revenue surplus will be refunded in the form of a 19.7 percent credit of 1989 tax liability.

Motor vehicle and operators' license tax. Automobile registration is required every two years.

RHODE ISLAND

General sales and gross receipts tax. Tax rate increased from 6 to 7 percent effective July 1, 1990.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of March 31, 1991, was 21 cents per gallon.

Tobacco product sales tax. Tax rate increased from 27 to 37 cents per pack effective June 29, 1989.

Alcoholic beverage sales tax. Tax rates increased effective June 29, 1989.

Individual income tax. Tax rate increased from 22.96 to 27.5 percent of Federal tax liability effective January 1, 1991.

Corporation net income tax. An 11 percent surtax imposed for tax years ending on or after March 31, 1991.

Motor vehicle and operators' license tax. Tax for automobiles changed from a basis on vehicle weight to a flat fee effective March 16, 1990.

SOUTH DAKOTA

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of March 31, 1991, was 18 cents per gallon.

Motor vehicle and operators' license tax. Staggered motor vehicle registration became effective January 1, 1990.

TENNESSEE

Alcoholic beverage sales tax. Some tax rates reduced effective March 1, 1990.

TEXAS

General sales and gross receipts tax. Tax rate increased from 6 to 6.25 percent effective July 1, 1990. In addition, a sales tax amnesty program was in effect February 11, 1991, through March 1, 1991.

Tobacco product sales tax. Tax rate increased from 26 to 41 cents per pack effective July 1, 1990.

UTAH

General sales and gross receipts tax. Tax rate decreased from 5.094 to 5 percent effective January 1, 1990.

VERMONT

Motor fuel sales tax. Tax rate increased from 14 to 16 cents per gallon effective June 1, 1989.

Individual income tax. Tax rate increased from 25 to 28 percent of Federal tax liability for tax years beginning after 1989. In addition, a surtax imposed for tax years beginning January 1, 1991.

Corporation net income tax. Some rate increases effective for tax years beginning on and after January 1, 1991.

VIRGINIA

Motor vehicle and operators' license tax. Additional motor vehicle registration fee increased effective July 1, 1990.

Note: A general tax amnesty program was in effect from January 15, 1990, through March 31, 1990.

WASHINGTON

Motor fuel sales tax. Tax rate increased from 18 to 22 cents per gallon effective April 1, 1990.

Tobacco product sales tax. Tax rate increased from 31 to 34 cents per pack effective June 1, 1989.

Alcoholic beverage sales tax. Additional taxes imposed effective June 1, 1989, for beer, and effective July 1, 1989, for wine and distilled spirits.

Motor vehicle and operators' license tax. Motor vehicle registration fees increased effective September 1, 1990.

WISCONSIN

Motor fuel sales tax. Tax rate increased from 20.8 to 21.5 cents per gallon effective April 1, 1990.

WYOMING

Motor fuel sales tax. Tax rate increased from 8 to 9 cents per gallon effective July 1, 1989.

Tobacco product sales tax. Tax rate increased from 8 to 12 cents per pack effective July 1, 1989.

Motor vehicle and operators' license tax. Staggered motor vehicle registration became effective January 1, 1990. In addition, registration fees for commercial vehicles increased effective January 1, 1991.

DISTRICT OF COLUMBIA

Motor fuel sales tax. Tax rate increased from 15.5 to 18 cents per gallon effective July 1, 1989.

Alcoholic beverage sales tax. Tax rates increased effective July 1, 1989. Additionally, some tax rates were decreased and others increased effective July 1, 1990.

Corporation net income tax. Unincorporated business surtax increased for taxable years beginning after September 30, 1989.

Appendix B. Social Insurance Taxes and Contributions

Table B-1. Social Insurance Taxes and Contributions for First Quarter 1991 and Prior Periods

(Million dollars)

Period	Total	Federal old age survivors insurance trust fund	Federal disability insurance trust fund	Federal hospital insurance trust fund	Civil service retirement and disability fund	Foreign services retirement and disability fund	State unem- ployment taxes deposited in the treasury	Federal unem- ployment taxes	Railroad unemploy- ment and pension fund contri- butions ¹
QUARTER									
1991									
1st quarter	101,995	70,987	7,550	19,088	² 1,068	² 11	1,945	659	687
1990									
4th quarter	84,328	58,507	6,270	15,591	² 1,098	² 9	1,505	814	534
3rd quarter	92,165	61,794	6,651	16,452	² 1,072	² 11	3,934	1,595	656
2nd quarter	115,427	75,440	8,004	20,461	1,123	8	7,234	2,468	689
1st quarter	94,388	65,234	6,927	17,395	1,082	7	2,094	976	673
1989									
4th quarter	76,448	52,563	5,042	14,249	1,091	8	2,704	318	473
3rd quarter	85,170	57,522	5,523	15,639	1,088	11	4,236	483	668
2nd quarter	105,855	68,533	6,567	18,677	1,125	8	7,782	2,467	696
1st quarter	93,604	64,992	6,231	17,649	1,075	7	2,266	633	751
1988									
4th quarter	73,191	49,548	4,749	13,429	1,102	7	3,008	871	477
3rd quarter	83,448	55,108	5,283	14,951	1,082	6	4,638	1,731	649
2nd quarter	98,450	62,812	6,029	16,986	1,167	10	8,264	2,464	718
1st quarter	81,191	56,266	5,397	15,022	1,040	8	2,364	1,037	57
1987									
4th quarter	68,501	46,152	4,446	12,900	1,212	11	3,044	689	47
3rd quarter	73,431	47,152	4,550	13,422	1,095	17	5,698	1,446	51
2nd quarter	87,794	54,721	5,303	15,931	1,159	10	8,270	2,360	40
1st quarter	73,878	49,471	4,908	14,569	1,078	9	2,236	1,564	43
12 MONTHS ENDING									
March 1991	393,915	266,728	28,475	71,592	4,361	39	14,618	5,536	2,566
December 1990	386,308	260,975	27,852	69,899	4,375	35	14,767	5,853	2,552
September 1990	378,428	255,031	26,624	68,557	4,368	34	15,966	5,357	2,491
June 1990	371,433	250,759	25,496	67,744	4,384	34	16,268	4,245	2,503
March 1990	361,861	243,852	24,059	65,960	4,386	34	16,816	4,244	2,510
December 1989	361,077	243,610	23,363	66,214	4,379	34	16,988	3,901	2,588
September 1989	357,820	240,595	23,070	65,394	4,390	33	17,292	4,454	2,592
June 1989	356,098	238,181	22,830	64,706	4,384	28	17,694	5,702	2,573
March 1989	348,693	232,460	22,292	63,015	4,426	30	18,176	5,699	2,595
December 1988	336,280	223,734	21,458	60,388	4,391	31	18,274	6,103	1,901
September 1988	331,590	220,338	21,155	59,859	4,501	35	18,310	5,921	1,471
June 1988	321,573	212,382	20,422	58,330	4,514	46	19,370	5,636	873
March 1988	310,917	204,291	19,696	57,275	4,506	46	19,376	5,532	195
December 1987	303,604	197,496	19,207	56,822	4,544	47	19,248	6,059	181
September 1987	299,421	194,543	18,860	55,992	4,562	48	19,132	6,081	203
June 1987	293,745	191,669	18,588	55,010	4,595	41	18,156	5,481	205
March 1987	290,114	189,084	18,323	54,101	4,590	40	18,466	5,293	217

¹Effective with 2nd quarter 1988, amounts include pension fund contributions.

²Allocation between retirement funds is estimated.